



General Assembly

February Session, 2020

Proposed Bill No. 5026

LCO No. 218



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. ZAWISTOWSKI, 61st Dist.

**AN ACT EXEMPTING TREE REMOVAL SERVICES FROM THE SALES
TAX.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That title 12 of the general statutes be amended to exempt from the sales
- 2 tax tree services required to remove dead or dying trees, including, but
- 3 not limited to, trees damaged or killed by gypsy moths and the removal
- 4 of ash trees as a precaution against emerald ash borer infestation.

Statement of Purpose:

To exempt from the sales tax tree services required to remove dead or
dying trees.